

# **Standing Appropriations Bill Senate File 478**

Last Action:

**Senate Floor**

April 25, 2009

## **DRAFT**

### **Executive Summary Only**

**An Act relating to state and local finances by providing for funding of property tax credits and reimbursements, by making, increasing, and reducing appropriations, providing for salaries and compensation of state employees, providing for matters relating to tax credits, providing for fees and penalties, and providing for properly related matters.**

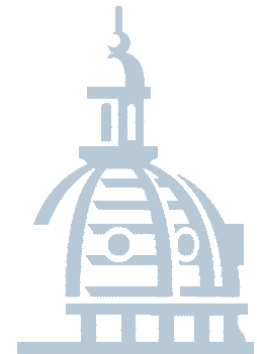


## **NOTES ON BILLS AND AMENDMENTS (NOBA)**

Available on line at <http://www3.legis.state.ia.us/noba/index.jsp>

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**EXECUTIVE SUMMARY  
NOTES ON BILLS AND AMENDMENTS**

**SENATE FILE 478  
STANDING APPROPRIATIONS BILL**

**FUNDING SUMMARY**

- Appropriates a total of \$159.2 million from the General Fund for FY 2010. Makes supplemental General Fund appropriations for FY 2009 of \$1.3 million. The total FY 2010 appropriations represent an increase of \$47.5 million compared to the revised estimated net FY 2009 appropriations for the affected budget units in this Bill.
- Also appropriates \$305.5 million from other funds for FY 2010. Makes supplemental other fund appropriations for FY 2009 of \$2.3 million. The total FY 2010 appropriations represent an increase of \$133.3 million compared to the revised estimated net FY 2009 appropriations for the affected budget units. In addition, this Bill adds 1.0 FTE position.
- Appropriates \$62.2 million for Mental Health Allowed Growth for FY 2011. This is an increase of \$8.0 million compared to the FY 2010 appropriation in HF 811 (FY 2010 Health and Human Services Appropriations Bill).

***DIVISION I – MENTAL HEALTH  
ALLOWED GROWTH***

***DIVISION II – STANDING APPROPS.  
AND RELATED MATTERS***

**BUDGET FORMAT**

- Requires each Department and establishment of State government to submit the FY 2011 budget information to the Director of the Department of Management (DOM), including every proposed expenditure with supporting data and explanation.

**GENERAL ASSEMBLY**

- Decreases FY 2010 appropriations for the expenses of the General Assembly and legislative agencies by \$4.4 million.

**STANDING APPROPRIATION LIMITS**

- Limits the following FY 2010 General Fund standing appropriations to the amounts specified:
  - \$7.8 million to the Department of Education for Nonpublic Transportation, a decrease of \$630,000 compared to estimated net FY 2009.
  - \$2.5 million for the Municipal Fire and Police Retirement System, a decrease of \$201,000 compared to estimated net FY 2009.
  - \$453,000 to the Department of Cultural Affairs for Operational Support Grants and Community Cultural Grants, a decrease of \$59,000 compared to estimated net FY 2009.
  - \$958,000 to the Department of Economic Development for Regional Tourism Marketing, a decrease of \$126,000 compared to estimated net FY 2009.
  - \$20.0 million to the Office of Energy Independence for the Iowa Power Fund, a decrease of \$4.6 million compared to estimated net FY 2009.
  - \$22,000 to the Department of Revenue for enforcement of laws pertaining to tobacco product manufacturers, a decrease of \$3,000 compared to estimated net FY 2009.
  - \$182,000 to the Department of Public Health for the Center for Congenital and Inherited Disorders' Central Registry, a decrease of \$15,000 compared to estimated net FY 2009.

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STANDING APPROPRIATIONS BILL**

**STANDING APPROPRIATION LIMITS  
(CONTINUED)**

- \$218,000 to the Department of Human Services for child abuse prevention programs, a decrease of \$15,000 compared to estimated net FY 2009.
- \$11.5 million to the Department of Education for Child Development, a decrease of \$923,000 compared to estimated net FY 2009.

**INSTRUCTIONAL SUPPORT STATE  
AID**

- Eliminates the FY 2010 appropriation for the Instructional Support Program. This is a reduction of \$14.2 million compared to estimated net FY 2009.

**VETERANS HOME MEDICAL CLINIC**

- Requires matching funds from the federal Veterans Administration for the 100.0% State funds expended for improvements to the Medical Clinic at the Iowa Veterans Home to be credited to the State General Fund. This is estimated to be \$727,000 from previous expenditures. The federal Veterans Administration matches 65.0% as its State portion of construction costs.

**FEDERAL ECONOMIC STIMULUS  
AND JOBS HOLDING ACCOUNT**

- Requires all unobligated monies in the Federal Economic Stimulus and Jobs Holding Account to be transferred to the General Fund at the close of FY 2009.

**MATH AND SCIENCE COALITION**

- Requires the University of Northern Iowa (UNI) to maintain the efforts of the Iowa Mathematics and Science Coalition. The Coalition received \$47,000 annually from the Educational Excellence Program standing appropriation in previous years. Senate File 445 (Teacher Salary Integration Act) eliminated the standing appropriation.

**PROPERTY TAX CREDIT FUND**

- Appropriates \$101.4 million from the General Fund and \$54.7 million from the Cash Reserve Fund and transfers the ending balance of the FY 2009 Property Tax Credit Fund to the FY 2010 Property Tax Credit Fund. The FY 2009 ending balance is estimated to be \$3.8 million.
- Makes the following FY 2010 appropriations from the Property Tax Credit Fund:
  - \$100.7 million for the Homestead Property Tax Credit, an increase of \$1.0 million compared to estimated net FY 2009. The FY 2010 demand is projected to exceed the appropriation by \$38.5 million.
  - \$34.6 million for the Agricultural Land and Family Farm Tax Credit to maintain the current level of funding. The FY 2010 demand is projected to exceed the appropriation by \$4.5 million.
  - \$2.4 million for the Military Service Tax Credit, a decrease of \$400,000 compared to estimated net FY 2009. This fully funds projected FY 2010 demand.
  - \$22.2 million for the Elderly and Disabled Tax Credit, a decrease of \$400,000 compared to estimated net FY 2009. This fully funds projected FY 2010 demand.

**CASH RESERVE FUND**

- Appropriates \$25.6 million from the Cash Reserve Fund for FY 2010 to the Executive Council for payment of claims relating to Performance of Duty provisions and the Contingent Fund.

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**CASH RESERVE FUND  
(CONTINUED)**

- Appropriates \$65.0 million from the Cash Reserve Fund for FY 2010 to the General Fund. Specifies that the appropriation not be counted as new revenue for purposes of the expenditure limitation provisions.
- Specifies that certain provisions relating to the Cash Reserve Fund do not apply to the \$65.0 million appropriation to the General Fund.
- Specifies that the General Fund appropriation to the Cash Reserve Fund required in the event the Cash Reserve Fund does not maintain a balance equal to 7.5% of the FY 2010 adjusted revenue estimate will not be made in FY 2010.
- Repeals the standing General Fund appropriation of \$25,000 to Tama County for an additional deputy sheriff on the Sac and Fox Indian settlement. Since FY 2007, this appropriation has not been expended and has reverted to the General Fund, so the repeal will have no fiscal impact.

***DIVISION III – SALARIES AND  
COMPENSATION***

***The identified need for FY 2010 salary increases for State employees is \$67.3 million from the General Fund and \$127.6 million from all funds, excluding the Road Use Tax Fund (RUTF) and the Primary Road Fund (PRF).***

***Makes the following salary and compensation provisions:***

- Specifies State departments, boards, commissions, councils, and agencies, including the Board of Regents, are to provide from available sources pay adjustments, expense reimbursements, and related benefits to fully fund collective bargaining agreements and non-contract employee expenses for FY 2010.
- Provides a merit step increase for noncontract employees of the State for FY 2010.
- Prohibits bonus pay in FY 2010 for all Executive, Judicial, and Legislative Branch employees unless permitted by law or required by a collective bargaining agreement. Defines “bonus pay.”
- Specifies that sworn peace officers in the Department of Public Safety, not covered by a collective bargaining agreement, receive the same per diem meal allowance as covered sworn peace officers.
- Requires the Department of Administrative Services (DAS) to consult with the Department of Management (DOM) to implement and maintain a policy to increase the span of control for Executive Branch agencies, excluding the Board of Regents and Community-Based Corrections (CBC), using a base period date of July 1, 2008, and full implementation by July 1, 2011. Requires prior notice to the Legislative Fiscal Committee before a reduction in supervisory layers is implemented.

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***DIVISION III – SALARIES AND  
COMPENSATION (CONTINUED)***

- The DAS is required to issue an interim report to the Governor and the General Assembly by April 1, 2010, and a final report by April 1, 2011, on the composition of the workforce, cost savings, government efficiency, and outcomes.
- Requires the DAS to evaluate the State's job classification system for the Executive Branch and requires interim reports to the General Assembly by January 15, 2010, and January 14, 2011, concerning progress in completing the evaluation.
- Requires the DAS to give priority to reducing middle management positions and to give priority to reducing out-of-state travel before other positions are eliminated. Requires the DOM to submit quarterly reports to the Legislative Fiscal Committee and the Legislative Services Agency (LSA) on authorized out-of-state travel by Executive Branch agencies.
- Strikes from SF 475 (FY 2010 Justice System Appropriations Bill) a requirement that the Department of Administrative Services and Executive Branch agencies pursue a Supervisor-Employee ration of 14 to one.
- Corrects various provisions of enacted or pending legislation by making technical corrections.
- Makes two technical corrections related to bonding (SF 376).

***DIVISION IV – CORRECTIVE  
PROVISIONS***

***DIVISION V – JUDICIAL BRANCH  
FEES AND APPROPRIATIONS***

- Makes increases to a series of fees, estimated to generate an additional \$16.7 million in revenue for the General Fund in FY 2010. The increase in the Criminal Penalty Surcharge is also estimated to generate approximately \$109,000 for the Victim Compensation Fund and \$34,000 for county and local governments.
- Increases the General Fund appropriation to the Judicial Branch in SF 472 (FY 2010 Judicial Branch Appropriations Bill) by \$11.0 million.
- Provides a new supplemental appropriation for FY 2009 to the Judicial Branch of \$760,000.
- Increases the General Fund appropriations for Community-Based Corrections in SF 475 (FY 2010 Justice System Appropriations Bill) Drug Courts by \$2.2 million.
- Increases the General Fund appropriation to the Department of Public Safety in SF 475 by \$1.6 million.
- Increases the General Fund appropriation to the Office of Attorney General for Victim Assistance Grants in SF 475 by \$1.0 million.
- Encourages each judicial district to implement a family law mediation program to facilitate communication and negotiation between parties in domestic relations cases to reach voluntary agreements instead of a judicial proceeding. Each judicial district is required to report to the Supreme Court by January 15, 2010, regarding the implementation.

**EXECUTIVE SUMMARY  
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***DIVISION VI – TRANSPORTATION  
PROVISIONS***

- Appropriates \$2.3 million from the Primary Road Fund for FY 2009 (supplemental) to the Department of Transportation (DOT) for the purchase of salt.
- Appropriates \$1,000 from the Road Use Tax Fund in FY 2010 to the DOT for reimbursement of the city of Muscatine for signage costs related to Dick Drake Way.
- Appropriates \$318,000 from the Road Use Tax Fund for FY 2010 to the DOT for payment to the City of Cedar Falls for improvements to West 23<sup>rd</sup> Street adjoining property belonging to the University of Northern Iowa.
- Strikes language that specifies that an assessment in excess of \$60,000 against State-owned property, and not property under the jurisdiction and control of the DOT, is not valid unless it is provided for or contained within a capital appropriation by the General Assembly.

***DIVISION VII – MISCELLANEOUS  
APPROPRIATIONS***

- Appropriates \$277,000 from the General Fund for FY 2010 to Pari-Mutuel Regulation within the Department of Inspections and Appeals. This restores funding to the estimated net FY 2009 level. These funds are repaid by the gaming institutions through billings for services.
- Appropriates \$321,000 from the General Fund for FY 2010 to Riverboat Regulation within the Department of Inspections and Appeals. This restores funding to the estimated net FY 2009 level. These funds are repaid by the gaming institutions through billings for services.
- Eliminates the \$6.3 million appropriation for FY 2010, made in SF 470 (FY 2010 Education Appropriations Bill), to the Center for Disabilities and Development at the University of Iowa. Increases the FY 2010 appropriation, made in HF 811 (FY 2010 Health and Human Services Appropriation Bill), for the Medicaid Program for Disproportionate Share Hospitals by \$4.3 million. The appropriation for Disproportionate Share Hospitals draws a federal match of 63.3% and increases total funding by \$11.8 million.
- Appropriates \$2.0 million from the General Fund for FY 2010 to the Iowa College Student Aid Commission for the Iowa Tuition Grant Program.
- Requires \$238,000 of the FY 2010 General Fund appropriation to the Department of Agriculture and Land Stewardship to be transferred to the Midwest Grape and Wine Industry Institute at Iowa State University.

***DIVISION VIII – MISCELLANEOUS  
STATUTORY CHANGES***

- Requires the Governing Board of the County Land Record Information System to terminate the project manager contract if SF 465 (County Identity Theft Protection Bill) is enacted. Requires the Governing Board to initiate a new request for proposals for a project manager.
- Transfers portions of the Glenwood Resource Center that have archeological significance from the Department of Human Services to the Department of Natural Resources. The State Preserves Advisory Board will assess the area and make recommendations for the establishment of the Glenwood State Preserve.

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***DIVISION VIII – MISCELLANEOUS  
STATUTORY CHANGES  
(CONTINUED)***

- Permits a society or organization claiming certain property exempt from taxation to file, after the deadline and by May 1, 2009, for the exemption if the society or organization is in a county declared a disaster area in 2008 and the society or organization was impacted by a natural disaster and unable to meet the deadline.
- Permits the Executive Council to adopt a resolution to permit use and consumption of alcoholic beverages in the State Capitol or on the State Capitol Complex grounds for certain purposes and events.
- Specifies that all research activities tax credit claims made on or after July 1, 2009, are public records. Requires the Department of Revenue to publish a quarterly report listing the name of the taxpayer claiming the credit on a tax return, amount of tax credit claimed, and the amount of the claim that has been, or will be, refunded to the taxpayer.
- Updates Iowa's Research Activities Tax Credit to include changes to the federal Internal Revenue Code made between January 1, 2008, and January 1, 2009.
- Strikes the Enterprise Zone Housing Assistance Program. The Program allows a 1.5% withholding tax credit for qualified housing projects. This credit is no longer utilized.
- Increases the annual cap for the Endow Iowa Tax Credit to \$3.0 million per year. Increases the credit percentage to 25.0% and prohibits taxpayers from claiming the credit and a tax exemption for the same donated dollars.
- Requires a governmental entity to provide paper copies of certain bidding information for public improvement contracts for prospective bidders.
- Makes changes regarding "responsive" bids for certain public improvement contracts.
- Strikes language in SF 186 (Veterans Employment Preference Bill) and replaces it with a requirement that all veterans and not just residents of the State are eligible for preference for certain employment and appointments.
- Adds a definition permitting the Workers' Compensation Commissioner to determine an excuse as reasonable or with probable cause or excuse.
- Includes a place of business in the State and an employee domiciled in this State as factors when determining eligibility for workers' compensation when an injury occurs outside of Iowa.
- Provides additional workers' compensation benefits when benefits are unreasonably denied, delayed in payment, or terminated.
- Increases the maximum number of weeks from 26 to 52 for the duration of a shared work unemployment compensation plan.

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**SENATE FILE 478  
STANDING APPROPRIATIONS BILL**

***DIVISION VIII – MISCELLANEOUS  
STATUTORY CHANGES  
(CONTINUED)***

- Increases the maximum payout allowed from a mechanical or amusement device from \$5.00 to \$50.00.
- Adds a definition of a “farm” for the statute regulating the licensure of electricians. Exempts certain farm employees from the licensure requirements.
- Specifies that a political subdivision will not assess a State electrical inspection fee for an annual event benefiting a nonprofit association representing volunteer service providers.
- Makes the following changes for the sale of ethanol blended gasoline and biodiesel fuel
  - Requires biodiesel fuel be labeled with the volume percent of biodiesel added to the fuel.
  - Prohibits a person from falsely advertising biodiesel fuel.
  - Requires a wholesale dealer selling ethanol blended gasoline or biodiesel fuel to provide a statement to the purchaser indicating the designation of the fuel.
  - Requires motor fuel pumps that sell ethanol blended gasoline or biodiesel fuel to have decals on the pumps identifying the product that is available for sale.
  - Requires a person transporting fuel to carry an invoice detailing the designation of blended ethanol fuel or blended biodiesel fuel.
- Strikes a reference to motorcycles from leased-vehicle treatment in relation to the fee for new vehicle registration. This creates consistency in the application of the fee for new vehicle registration for leased vehicles and leased motorcycles.
- Repeals language requiring licensed vehicle dealers to collect the fee for new vehicle registration. Vehicle dealers would still be permitted to collect and remit the fee for the purchaser, but they would not be required to do so.
- Defines a Pioneer Cemetery as a cemetery where there have been 12 or fewer burials in the preceding 50 years.
- Permits registered all-terrain vehicle owners to operate on county roadways designated by the County Board of Supervisors for a specific period.
- Permits a county board of supervisors to reduce the compensation of the members of that board.
- Strikes language in SF 186 (Veterans Employment Preference Bill) and replaces it with a requirement that all veterans, not just residents of the State of Iowa, are eligible for the additional percentage points for certain employment examinations and appointments. Limits the application of percentage preference points to only once to the final score used to rank for selection of an interview.
- Requires the entity responsible for a municipal waterworks system or municipally-owned and operated public utility to negotiate in good faith with a certified employee organization when establishing a pension and annuity retirement system.



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**SENATE FILE 478  
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***DIVISION VIII – MISCELLANEOUS  
STATUTORY CHANGES  
(CONTINUED)***

- Expands the powers and duties of the Director of the Department of Revenue to require the filing of composite tax returns by specified business organizations.
  - Repeals the Assistive Device Tax Credit. This credit is no longer utilized.
  - Increases the threshold for underpayment of estimated taxes from 90.0% to 100.0%. At 100.0%, the threshold corresponds to the federal threshold.
  - Removes the sales tax exemption from the casual sale of certain all-terrain and off-road vehicles. The estimated fiscal impact will be an increase in sales tax of \$556,000 in FY 2010 and \$575,000 in FY 2011 and future years. The General Fund impact is an increase in revenues of \$463,000 in FY 2010 and \$479,000 in FY 2011. The Secure an Advanced Vision for Education (SAVE) Fund impact is an increase in revenues of \$93,000 in FY 2010 and \$96,000 in FY 2011.
  - Eliminates both the State and local hotel/motel tax exemptions for governmental entities. This is estimated to have minimal fiscal impact.
  - Increases existing monetary penalties for improper use of dyed (tax exempt) fuel. The fiscal impact is estimated to be minimal.
  - Adds counties to the list of organizations that can apply for a grant from the Watershed Improvement Review Board (WIRB).
  - Requires the Utilities Board to establish a wind energy production tax credit pilot project. Requires the funding for the pilot project to be provided from the Wind Energy Production Tax Credit funding.
  - Exempts a Pioneer Cemetery from seizure or acquisition of title under the claim of adverse possession unless it is shown that all remains in the Pioneer Cemetery have been disinterred and removed.
  - Requires a magistrate to be a licensed attorney permitted to practice law in Iowa. Any magistrate holding office before April 1, 2009, will be eligible for reappointment as a magistrate in the same county for a term commencing August 1, 2009, and subsequent successive terms.
  - Changes the effective date for the purchase of non-resident preference points in Section 33 of House File 722 (FY 2010 Natural Resources Conservation Bill). This section takes effect upon enactment.
- FISCAL IMPACT: Approximately 9,000 hunters will pay the \$50 preference point fee, for a total of \$450,000 in additional revenue per year.
- Amends SF 415 (Abandoned Property, City Paid Compensation Bill) to permit cities to establish a Property Rights Defense Account.

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**SENATE FILE 478  
STANDING APPROPRIATIONS BILL**

***DIVISION VIII – MISCELLANEOUS  
STATUTORY CHANGES  
(CONTINUED)***

***DIVISION IX – EDUCATION***

- Revises a special property tax refund provision enacted in Section 29 of HF 923 (Tax Policy and Administration Act of 2007) directing the board of supervisors of a specific county to refund taxes, penalties, and interest paid by a religious, literary, charitable, or educational organization in an instance where the organization missed a deadline for filing a claim for property tax exemption. The revision expands the directive to include taxes, penalties, and interest paid for FY 2007. The organization is directed to apply for the refund by October 1, 2009.
- Repeals the Livestock Production Tax Credit and standing appropriation. This will increase net General Fund revenue by \$2.0 million each fiscal year beginning in FY 2010.
- Appropriates \$399,000 from the General Fund for FY 2010 for the School for the Deaf.
- Appropriates \$625,000 from the General Fund for FY 2010 for the Braille and Sight Saving School.
- Appropriates \$167,000 from the General Fund to the Department of Education for general administration in FY 2010.
- Appropriates a total of \$710,000 from the General Fund for FY 2010 to the Department of Human Services, the Board of Regents, and the Department of Education to replace funds previously received through the standing appropriation for the Educational Excellence Program. Senate File 445 (Teacher Salary Integration) eliminates the standing appropriation.
- Appropriates \$200,000 from the General Fund to the Department of Education for interpreters for the deaf at Iowa Western Community College, an increase of \$3,000 compared to estimated net FY 2009.
- Appropriates \$50,000 from the General Fund for FY 2010 to the Division of Vocational Rehabilitation in the Department of Education for Centers for Independent Living, a decrease of \$196,000 compared to estimated net FY 2009.
- Increases the FY 2009 General Fund appropriation to the Department of Education for the Student Achievement and Teacher Quality Program by \$559,000.
- Requires the Area Education Agencies (AEAs) to annually, by October 1, submit to the Department of Education the following:
  - Contracted salary, including bonuses, annuities, and other benefits for AEA administrators.
  - Contracted salary, benefits, costs for lobbyists and lobbying activities, and other expenses for support of governmental affair efforts.

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***DIVISION IX – EDUCATION  
(CONTINUED)***

***DIVISION X – JUDICIAL BRANCH –  
COMMISSION ELECTIONS***

***DIVISION XI – JUDICIAL OFFICER  
VACANCIES***

***DIVISION XII – CARE OF ANIMALS  
IN COMMERCIAL  
ESTABLISHMENTS***

***DIVISION XIII – DISASTER  
ASSISTANCE***

- Requires the College Student Aid Commission to pay a fee to the Des Moines University for administration of the Osteopathic Physician Recruitment Program.
- Changes the responsibility of filling and certifying judicial nominating officers from the Clerk of the Supreme Court to the State Court Administrator.
- Permits the Chief Justice to delay, for up to 180 days for budgetary reasons, the nominating process for any Supreme Court Justice, Court of Appeals Judge, District Court Judge, District Associate Judge, or Associate Juvenile or Probate Judge office that becomes vacant between enactment of this Section and June 30, 2010.
- Appropriates \$100,000 from the General Fund and 1.0 FTE position to the Department of Agriculture and Land Stewardship for the inspection of animal care facilities.
- Increases the certificate of registration fee for commercial kennels, public auctions, dealers, and commercial breeders from \$20 per year to \$100 per year and requires establishments that are registered with the federal government to obtain an annual certificate of registration from the Department. The fee increase is estimated to generate \$120,000 per year for the General Fund.
- Authorizes the Department to regulate a person that is issued a certificate of registration as a dealer, commercial breeder, commercial kennel, or public auction.
- Eliminates the requirement that disaster-related forgivable loans be restricted to those that did not receive Jumpstart Housing Assistance funding prior to enactment of HF 64 (Disaster Assistance Appropriation Act).
- Reduces the FY 2009 Iowa Economic Emergency Fund appropriation to the Department of Human Services, in HF 64 (Rebuild Iowa Omnibus II Bill), from \$10.0 million to \$6.6 million.
- Requires a long-term disaster committee to be reimbursed for unreimbursed grants made to certain households since September 1, 2008.
- Appropriates \$2.4 million from the Iowa Economic Emergency Fund for FY 2009 to the Homeland Security and Emergency Management Division of the Department of Public Defense. Requires the Division to distribute the funds to various public subdivisions based upon 40.0% of donated resources. Permits remaining funds to be carried forward from FY 2009 to FY 2010.
- Appropriates \$1.0 million from the Iowa Economic Emergency Fund for FY 2009 to the Rebuild Iowa Office (RIO) for community recovery centers. Requires the RIO to distribute the funds in cooperation with the Department of Human Services. Permits remaining funds to be carried forward from FY 2009 to FY 2010.

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***DIVISION XIV – HEALTH AND  
HUMAN SERVICES***

- Requires the Iowa Medicaid Enterprise to explore procuring data mining and predictive modeling services to address overpayment, underpayment, and fraud. Requires the issuance of a request for proposals (RFP) to competitively procure such services. This provision is estimated to save the State \$2.0 million.
- Requires private health insurance regulated by the State to treat Psychiatric Medical Institute for Children (PMIC) admission the same as an acute inpatient hospitalization if a child meets the Medicaid criteria for a PMIC admission. This is estimated to save the State \$234,000 in FY 2010.
- Requires insurance plans providing third-party payment of cancer treatment not to discriminate between coverage benefits for orally administered cancer treatment drugs and intravenously administered injections of cancer treatment medications.
- Allows Family Planning Services to carry forward the FY 2009 appropriation to be used in FY 2010.
- Changes the insurance industry membership of a requested pharmacy-related legislative interim study committee.

***DIVISION XV – ECONOMIC AND  
WORKFORCE DEVELOPMENT***

- Requires the Department of Economic Development to create a Disaster Assistance Loan and Credit Guarantee Program. Defines the businesses that qualify based on an impact from a disaster after May 24, 2008, and before August 14, 2008. Limits the amount of guarantee. Requires the Department to charge a nonrefundable application fee. Specifies the eligible businesses and guarantee criteria.
- Creates a Disaster Assistance Loan and Credit Guarantee Fund in the State Treasury. Permits the Iowa Power Fund Board to allocate up to \$1,800,000 of the FY 2009 appropriation to the Power Fund for a Disaster Assistance Loan and Credit Guarantee Program.
- Establishes the 2009 Job Training Interim Study Committee to study and make recommendations to the General Assembly concerning job training needs in Iowa and the removal of any duplicative programs.
- Requires nonreversion of any remaining funds at the close of FY 2009 from the \$475,000 Community Microenterprise Development Organization Grants appropriation.
- Increases the filing fee for workers' compensation cases from \$65 to \$100.

***DIVISION XVI – CONTRACTOR  
REGISTRATION***

- Increases the contractor registration fee from \$25 every two years to \$50 every year. This is estimated to increase fee revenue by \$675,000. Strikes the provision that the fees be deposited in the General Fund. This is estimated to decrease General Fund revenue by \$225,000 per year.
- Provides that the bond for an out-of-state contractor remains at \$50,000 for the two-year period.

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***DIVISION XVI – CONTRACTOR  
REGISTRATION (CONTINUED)***

***DIVISION XVII – CHILD CARE  
REGULATORY FEE***

***NONPROFIT YOUTH ATHLETIC  
GROUPS***

***NEWTON RACETRACK***

***PIGEONS AS LIVE TARGETS***

***NONRESIDENT FISHING AND  
LICENSE FEE INCREASES***

- Creates a Contractor Registration Revolving Fund under the administration of the Labor Commissioner.
- Permits the Labor Commissioner to temporarily allocate up to \$100,000 from the Boiler and Pressure Vessel Safety Revolving Fund to the Contractor Registration Revolving Fund for cash flow purposes during FY 2010.
- Implements a regulatory fee for licensure of child care facilities. Requires the Department of Human Services (DHS) to phase in annual inspection of all child development homes by FY 2014. Establishes the Child Care Facility Fund.
- Requires federal background checks of providers for licensure of child care facilities.
- Implements a voluntary licensing program under DHS for child development homes on or after FY 2011. Directs the DHS and other specified groups to submit a plan to assist child care providers with licensure requirements to the General Assembly by December 12, 2010.
- Adds organizations that provide athletic activities to youth to the list of nonprofit youth athletic groups that qualify for sales tax exemptions and makes the provision retroactive to July 1, 1998. Limits total sales tax refunds to \$50,000.
- Modifies a requirement that the Newton racetrack be owned at least 60.0% by Iowa residents to receive a special sales tax rebate. The provision changes the required ownership percentage to 25.0%.

FISCAL IMPACT: Under current law, the special sales tax rebate available to the Newton racetrack will be void if the facility is sold (Section 423.4(5)(c)(4), Code of Iowa). Therefore, if the facility is sold and continues to operate, annual net General Fund revenue will increase approximately \$500,000 since the special sales tax rebate will no longer apply. This provision allows the sales tax rebate to continue as long as the Iowa ownership percentage is 25.0% or higher. The fiscal impact of the provision, contingent on a sale of the facility where the Iowa ownership percentage is between 25.0% and 60.0%, is an annual net General Fund revenue reduction of \$500,000, effective the date of the sale.

- Allows the shooting of live pigeons released at a minimum of 50 yards at a licensed hunting preserve.
- Increases the nonresident fishing and license fees.

FISCAL IMPACT: The fee increase will generate approximately \$2.7 million that will be deposited in the Fish and Game Trust Fund.

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***MAGISTRATE APPORTIONMENT***

***DIVISION XVIII – CITY FRANCHISE  
FEES AND CITY UTILITIES***

***EFFECTIVE DATES***

- Requires the State Court Administrator to give notice by March of each year to the Clerks of District Court and to the Chief Judges of the judicial districts regarding the number of magistrates apportioned to each county. If the State Court Administrator does not give notice by March of each year, the existing apportionment will remain in effect through the succeeding magistrates' term, and any apportionment is void until the succeeding term expires. This section is effective on enactment and is retroactive to January 1, 2009, to void any apportionment for which notice was not given by March of 2009.
- Permits a city to base a franchise fee on the percentage of gross revenues from the sales of the franchisee not to exceed 5.0%.
- Requires a city that operates a gasworks or electric light system to manage the right-of-way on a competitively neutral and nondiscriminatory basis. Requires the gasworks or system to pay the same fees and comply with requirements that another provider of a similar service must meet.
- Requires a city to establish a franchise fee account within the city's general fund for franchise fees collected based upon a percentage of gross revenues from the sales of the franchisee and to deposit the generated fees into the account.
- Legalizes the franchise fee based upon the percentage of gross revenues from the sales of the franchisee not to exceed 5.0% if assessed and paid prior to enactment of this Bill if the generated revenue exceeds the cost of the operation of various specified city expenditures.
- The following Sections are effective on enactment:
  - Property Tax Credit Fund.
  - Federal Economic Stimulus and Jobs Holding Account.
  - Senate File 445 (Teacher Salary Integration Act).
  - Judicial Branch fees and appropriations.
  - Primary Road Fund appropriation to Department of Transportation.
  - County Land Record Information System.
  - Property Rights Defense.
  - Property tax exemption filings.
  - Refund of property taxes.
  - Student Achievement and Teacher Quality FY 2009 appropriation.

**EXECUTIVE SUMMARY  
NOTES ON BILLS AND AMENDMENTS**

**SENATE FILE 478  
STANDING APPROPRIATIONS BILL**

***EFFECTIVE DATES (CONTINUED)***

***EFFECTIVE DATES AND  
RETROACTIVE APPLICABILITY***

- Sections 169 through 173 – Disaster Assistance.
- Section 175 – Medicaid Enterprise study.
- Section 178 – Family Planning Services nonreversion.
- Section 187 – Community Microenterprise Development Organization Grants nonreversion.
- Section 180 – Disaster Assistance Loan and Credit Guarantee Program.
- Sections 198 through 201 – City Franchise Fees and City Utilities.
- The Section regarding the Endow Iowa Tax Credit, takes effect January 1, 2010, and applies to the tax years beginning on or after that date.
- Division X (Judicial Branch Commission elections) takes effect February 10, 2010.
- The following Sections are effective on enactment and retroactive to the date specified:
  - Iowa Veterans Home Funds Transfer; retroactive to July 1, 2008
  - Repeal of Livestock Tax Credit; retroactive to November 1, 2008, for refund claims filed on or after that date.
  - Failure to pay estimated tax; retroactive to January 1, 2009, for tax years beginning on or after that date.
  - Miscellaneous tax provisions; retroactive to January 1, 2008, for tax years beginning on or after that date.
  - Delay in judicial appointments for magistrate offices; retroactive to March 16, 2009.

## Summary Data

### General Fund

	Estimated Net FY 2009	Supp-Senate Action FY 2009	Revised Est Net FY 2009	Senate Action FY 2010	Senate Action vs Est Net FY 2009	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)
Administration and Regulation	\$ 0	\$ 0	\$ 0	\$ 598,690	\$ 598,690	
Agriculture and Natural Resources	0	0	0	100,000	100,000	
Education	246,250	559,000	805,250	-2,300,735	-3,105,985	
Health and Human Services	0	0	0	4,451,493	4,451,493	
Justice System	0	760,000	760,000	15,757,596	14,997,596	
Unassigned Standings	110,212,717	0	110,212,717	140,631,000	30,418,283	
<b>Grand Total</b>	<b>\$ 110,458,967</b>	<b>\$ 1,319,000</b>	<b>\$ 111,777,967</b>	<b>\$ 159,238,044</b>	<b>\$ 47,460,077</b>	



# Administration and Regulation

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Inspections &amp; Appeals, Dept. of</u></b>						
<b>Racing Commission</b>						
Pari-Mutuel Regulation (Standing Bill)	\$ 0	\$ 0	\$ 0	\$ 277,374	\$ 277,374	SF478
Riverboat Regulation (Standings Bill)	0	0	0	321,316	321,316	SF478
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 598,690</b>	<b>\$ 598,690</b>	
<b>Total Administration and Regulation</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 598,690</b>	<b>\$ 598,690</b>	

# Agriculture and Natural Resources

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<u>Agriculture and Land Stewardship</u>						
Agriculture and Land Stewardship						
Kennel Inspection	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	SF478
Total Agriculture and Land Stewardship	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	
Total Agriculture and Natural Resources	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000	

# Education

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>College Aid Commission</u></b>						
College Student Aid Comm.						
Tuition Grant Program (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000	SF478
<b>Total College Aid Commission</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	
<b><u>Education, Dept. of</u></b>						
Education, Dept. of						
Administration (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 167,096	\$ 167,096	SF478
Tribal Councils	0	0	0	100,000	100,000	SF478
Comm College Interpreters for Deaf	0	0	0	200,000	200,000	SF478
K-12 Information Management (Standings Bill)	0	0	0	230,000	230,000	SF478
<b>Total Education, Dept. of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 697,096</b>	<b>\$ 697,096</b>	
<b>Vocational Rehabilitation</b>						
Independent Living Center Grant	\$ 246,250	\$ 0	\$ 246,250	\$ 50,000	\$ -196,250	SF478
<b>Education, Dept. of</b>						
Student Ach/Teacher Quality-Supp	\$ 0	\$ 559,000	\$ 559,000	\$ 0	\$ -559,000	SF478
<b>Total Education, Dept. of</b>	<b>\$ 246,250</b>	<b>\$ 559,000</b>	<b>\$ 805,250</b>	<b>\$ 747,096</b>	<b>\$ -58,154</b>	
<b><u>Regents, Board of</u></b>						
Regents, Board of						
Cntr for Disabilities & Dev. Reduction	\$ 0	\$ 0	\$ 0	\$ -6,335,993	\$ -6,335,993	SF478
Licensed Classrooms (Standings Bill)	0	0	0	94,600	94,600	SF478
Iowa Braille and Sight Saving (Standings Bill)	0	0	0	624,582	624,582	SF478
Iowa Braille and Sight Saving (Standings Bill)	0	0	0	68,000	68,000	SF478
Iowa School for the Deaf (Standings Bill)	0	0	0	398,980	398,980	SF478
Iowa School for the Deaf (Standings Bill)	0	0	0	102,000	102,000	SF478
<b>Total Regents, Board of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -5,047,831</b>	<b>\$ -5,047,831</b>	
<b>Total Education</b>	<b>\$ 246,250</b>	<b>\$ 559,000</b>	<b>\$ 805,250</b>	<b>\$ -2,300,735</b>	<b>\$ -3,105,985</b>	

# Health and Human Services

## General Fund

	Estimated Net FY 2009	Supp-Senate Action FY 2009	Revised Est Net FY 2009	Senate Action FY 2010	Senate Action vs Est Net FY 2009	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Human Services, Dept. of</b>						
<b>General Administration</b>						
Licensed Classrooms	\$ 0	\$ 0	\$ 0	\$ 115,500	\$ 115,500	SF478
<b>Assistance</b>						
Medical Assistance Increase	\$ 0	\$ 0	\$ 0	\$ 4,335,993	\$ 4,335,993	SF478
<b>Total Human Services, Dept. of</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,451,493</u>	<u>\$ 4,451,493</u>	
<b>Total Health and Human Services</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,451,493</u>	<u>\$ 4,451,493</u>	

# Justice System

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Justice, Department of</u></b>						
<b>Justice, Dept. of</b>						
Victim Assistance Grants Standings Bill	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	SF478
<b>Total Justice, Department of</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	
<b><u>Corrections, Dept. of</u></b>						
<b>CBC District 1</b>						
CBC District I (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 359,895	\$ 359,895	SF478
<b>CBC District 2</b>						
CBC District II (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 252,799	\$ 252,799	SF478
<b>CBC District 3</b>						
CBC District III (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 220,856	\$ 220,856	SF478
<b>CBC District 4</b>						
CBC District IV (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 318,752	\$ 318,752	SF478
<b>CBC District 5</b>						
CBC District V (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 319,582	\$ 319,582	SF478
<b>CBC District 6</b>						
CBC District VI (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 369,486	\$ 369,486	SF478
<b>CBC District 7</b>						
CBC District VII (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 157,173	\$ 157,173	SF478
<b>CBC District 8</b>						
CBC District VIII (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 182,066	\$ 182,066	SF478
<b>Total Corrections, Dept. of</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,180,609</u>	<u>\$ 2,180,609</u>	
<b><u>Judicial Branch</u></b>						
<b>Judicial Branch</b>						
Judicial Branch (Standings Bill)	\$ 0	\$ 760,000	\$ 760,000	\$ 11,000,000	\$ 10,240,000	SF478
<b>Total Judicial Branch</b>	<u>\$ 0</u>	<u>\$ 760,000</u>	<u>\$ 760,000</u>	<u>\$ 11,000,000</u>	<u>\$ 10,240,000</u>	

# Justice System

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<u>Public Safety, Department of</u>						
Public Safety, Dept. of Operational Expenses (Standings Bill)	\$ 0	\$ 0	\$ 0	\$ 1,576,987	\$ 1,576,987	SF478
<b>Total Public Safety, Department of</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,576,987</u>	<u>\$ 1,576,987</u>	
<b>Total Justice System</b>	<u>\$ 0</u>	<u>\$ 760,000</u>	<u>\$ 760,000</u>	<u>\$ 15,757,596</u>	<u>\$ 14,997,596</u>	

# Unassigned Standings

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Administrative Services, Dept. of</u></b>						
State Accounting Trust Accounts						
Municipal Fire & Police Retirement	\$ 2,704,597	\$ 0	\$ 2,704,597	\$ 2,503,510	\$ -201,087	SF478
<b>Total Administrative Services, Dept. of</b>	<b>\$ 2,704,597</b>	<b>\$ 0</b>	<b>\$ 2,704,597</b>	<b>\$ 2,503,510</b>	<b>\$ -201,087</b>	
<b><u>Cultural Affairs, Dept. of</u></b>						
Cultural Affairs, Dept. of						
County Endowment DCA Grants-AGR	\$ 512,200	\$ 0	\$ 512,200	\$ 452,783	\$ -59,417	SF478
<b>Total Cultural Affairs, Dept. of</b>	<b>\$ 512,200</b>	<b>\$ 0</b>	<b>\$ 512,200</b>	<b>\$ 452,783</b>	<b>\$ -59,417</b>	
<b><u>Economic Development, Dept. of</u></b>						
Economic Development, Dept. of						
Tourism Marketing - AGR	\$ 1,083,500	\$ 0	\$ 1,083,500	\$ 957,809	\$ -125,691	SF478
<b>Total Economic Development, Dept. of</b>	<b>\$ 1,083,500</b>	<b>\$ 0</b>	<b>\$ 1,083,500</b>	<b>\$ 957,809</b>	<b>\$ -125,691</b>	
<b><u>Education, Dept. of</u></b>						
Education, Dept. of						
Child Development	\$ 12,417,103	\$ 0	\$ 12,417,103	\$ 11,493,891	\$ -923,212	SF478
Instructional Support	14,211,847	0	14,211,847	0	-14,211,847	SF478
Transportation of Nonpublic Pupils	8,475,643	0	8,475,643	7,845,479	-630,164	SF478
<b>Total Education, Dept. of</b>	<b>\$ 35,104,593</b>	<b>\$ 0</b>	<b>\$ 35,104,593</b>	<b>\$ 19,339,370</b>	<b>\$ -15,765,223</b>	
<b><u>Energy Independence</u></b>						
Office of Energy Independence						
Iowa Power Fund	\$ 24,625,000	\$ 0	\$ 24,625,000	\$ 20,000,000	\$ -4,625,000	SF478
<b>Total Energy Independence</b>	<b>\$ 24,625,000</b>	<b>\$ 0</b>	<b>\$ 24,625,000</b>	<b>\$ 20,000,000</b>	<b>\$ -4,625,000</b>	
<b><u>Legislative Branch</u></b>						
Legislative Services Agency						
General Assembly Reduction	\$ 0	\$ 0	\$ 0	\$ -4,439,653	\$ -4,439,653	SF478
<b>Total Legislative Branch</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -4,439,653</b>	<b>\$ -4,439,653</b>	

# Unassigned Standings

## General Fund

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Public Health, Dept. of</u></b>						
Public Health, Dept. of Reg. for Congenital & Inherited Disorders	\$ 196,666	\$ 0	\$ 196,666	\$ 182,044	\$ -14,622	SF478
<b>Total Public Health, Dept. of</b>	<u>\$ 196,666</u>	<u>\$ 0</u>	<u>\$ 196,666</u>	<u>\$ 182,044</u>	<u>\$ -14,622</u>	
<b><u>Human Services, Dept. of</u></b>						
Assistance Child Abuse Prevention	\$ 232,911	\$ 0	\$ 232,911	\$ 217,772	\$ -15,139	SF478
<b>Total Human Services, Dept. of</b>	<u>\$ 232,911</u>	<u>\$ 0</u>	<u>\$ 232,911</u>	<u>\$ 217,772</u>	<u>\$ -15,139</u>	
<b><u>Management, Dept. of</u></b>						
Management, Dept. of Indian Settlement Officer	\$ 24,625	\$ 0	\$ 24,625	\$ 0	\$ -24,625	SF478
Property Tax Credit Fund	43,734,000	0	43,734,000	101,395,597	57,661,597	SF478
<b>Total Management, Dept. of</b>	<u>\$ 43,758,625</u>	<u>\$ 0</u>	<u>\$ 43,758,625</u>	<u>\$ 101,395,597</u>	<u>\$ 57,636,972</u>	
<b><u>Revenue, Dept. of</u></b>						
Revenue, Dept. of Livestock Producers Credit	\$ 1,970,000	\$ 0	\$ 1,970,000	\$ 0	\$ -1,970,000	SF478
Tobacco Reporting Requirements	24,625	0	24,625	21,768	-2,857	SF478
<b>Total Revenue, Dept. of</b>	<u>\$ 1,994,625</u>	<u>\$ 0</u>	<u>\$ 1,994,625</u>	<u>\$ 21,768</u>	<u>\$ -1,972,857</u>	
<b>Total Unassigned Standings</b>	<u><u>\$ 110,212,717</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 110,212,717</u></u>	<u><u>\$ 140,631,000</u></u>	<u><u>\$ 30,418,283</u></u>	



## Summary Data

### Other Funds

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
Administration and Regulation	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	
Justice System	0	0	0	2,400,000	2,400,000	
Transportation, Infrastructure, and Capitals	0	2,271,660	2,271,660	318,978	-1,952,682	
Unassigned Standings	169,868,964	0	169,868,964	301,753,445	131,884,481	
<b>Grand Total</b>	<b>\$ 169,868,964</b>	<b>\$ 2,271,660</b>	<b>\$ 172,140,624</b>	<b>\$ 305,472,423</b>	<b>\$ 133,331,799</b>	

# Administration and Regulation

## Other Funds

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Rebuild Iowa Office</u></b>						
Rebuild Iowa Office						
Community Recovery Centers-EEF	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	SF478
<b>Total Rebuild Iowa Office</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	
<b>Total Administration and Regulation</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	

# Justice System

## Other Funds

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<u>Public Defense, Dept. of</u>						
Emergency Management Division						
Local Disaster Aid - EEF	\$ 0	\$ 0	\$ 0	\$ 2,400,000	\$ 2,400,000	SF478
Total Public Defense, Dept. of	\$ 0	\$ 0	\$ 0	\$ 2,400,000	\$ 2,400,000	
Total Justice System	\$ 0	\$ 0	\$ 0	\$ 2,400,000	\$ 2,400,000	

# Transportation, Infrastructure, and Capitals

## Other Funds

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Transportation, Dept. of</u></b>						
Transportation, Dept. of						
PRF Salt Purchase	\$ 0	\$ 2,271,660	\$ 2,271,660	\$ 0	\$ -2,271,660	SF478
RUTF-City of Muscatine	0	0	0	1,072	1,072	SF478
RUTF-Special Assessment-Cedar Falls	0	0	0	317,906	317,906	SF478
<b>Total Transportation, Dept. of</b>	<b>\$ 0</b>	<b>\$ 2,271,660</b>	<b>\$ 2,271,660</b>	<b>\$ 318,978</b>	<b>\$ -1,952,682</b>	
<b>Total Transportation, Infrastructure, and Capitals</b>	<b>\$ 0</b>	<b>\$ 2,271,660</b>	<b>\$ 2,271,660</b>	<b>\$ 318,978</b>	<b>\$ -1,952,682</b>	

# Unassigned Standings

## Other Funds

	Estimated Net FY 2009 (1)	Supp-Senate Action FY 2009 (2)	Revised Est Net FY 2009 (3)	Senate Action FY 2010 (4)	Senate Action vs Est Net FY 2009 (5)	Bill Number (6)
<b><u>Management, Dept. of</u></b>						
<b>Management, Dept. of</b>						
Cash Reserve Fund to PTCF	\$ 0	\$ 0	\$ 0	\$ 54,684,481	\$ 54,684,481	SF478
Cash Reserve Fund-Perf. of Duty	0	0	0	25,600,000	25,600,000	SF478
Cash Reserve Fund to Gen. Fund	0	0	0	65,000,000	65,000,000	SF478
<b>Total Management, Dept. of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 145,284,481</b>	<b>\$ 145,284,481</b>	
<b><u>Revenue, Dept. of</u></b>						
<b>Revenue, Dept. of</b>						
Homestead Property Tax Credit - PTCF	\$ 99,254,781	\$ 0	\$ 99,254,781	\$ 100,658,781	\$ 1,404,000	SF478
Ag. Land/Family Farm Tax Credits-PTCF	34,610,183	0	34,610,183	34,610,183	0	SF478
Military Service Tax Credit - PTCF	2,800,000	0	2,800,000	2,400,000	-400,000	SF478
Elderly & Disabled Tax Credit-PTCF	23,204,000	0	23,204,000	22,200,000	-1,004,000	SF478
<b>Total Revenue, Dept. of</b>	<b>\$ 159,868,964</b>	<b>\$ 0</b>	<b>\$ 159,868,964</b>	<b>\$ 159,868,964</b>	<b>\$ 0</b>	
<b><u>Human Services, Dept. of</u></b>						
<b>General Administration</b>						
Disaster Aid Individual Assistance Grants - EEF	\$ 10,000,000	\$ 0	\$ 10,000,000	\$ -3,400,000	\$ -13,400,000	SF478
<b>Total Human Services, Dept. of</b>	<b>\$ 10,000,000</b>	<b>\$ 0</b>	<b>\$ 10,000,000</b>	<b>\$ -3,400,000</b>	<b>\$ -13,400,000</b>	
<b>Total Unassigned Standings</b>	<b>\$ 169,868,964</b>	<b>\$ 0</b>	<b>\$ 169,868,964</b>	<b>\$ 301,753,445</b>	<b>\$ 131,884,481</b>	